



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • MADISON, WI

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DATE: January 24, 2012
TO: Wisconsin Assessors
FROM: Greg Landretti, Deputy Administrator
Division of State & Local Finance
SUBJECT: Change to 2013 USPAP Requirement

The USPAP Subcommittee met on Thursday, January 19. Based upon the concerns you have expressed and our own experience with the time required writing a Mass Appraisal Report (USPAP Report), we are changing the 2013 requirement.

We believe that it is in our mutual interest to use 2013 as a cooperative year of learning. As such, rather than a USPAP report for each *municipality*, we are asking for a USPAP report from each statutory assessor.

As you know, a statutory assessor is one who signs the assessor's affidavit. For example, if you are the statutory assessor for 15 municipalities, you should write one USPAP report; preferably for a municipality undergoing a revaluation. That way, your base year report will be done. If a contracting company has four employees signing affidavits, each should write a report. Overall, this will reduce the total number of reports for 2013 from 1,850 to about 300.

The benefits of this change are:

- You will be able to focus on one report.
- We can provide more specific help.
- We can more fully develop an audit program (through the USPAP Subcommittee).
- All of the organizations will have opportunities to address specific training needs.

I would like to share some observations we have noted while writing example Mass Appraisal Reports:

1. It takes some time to compile data into one report when the data resides in many different places.
2. It is helpful to be familiar with word processing, spreadsheet, and Internet software.

In February and March, Claude Lois and I will be talking to 3,000 town board members during the Wisconsin Towns Association District Meetings. We will explain the importance of the office of assessor along with the need for electronic storage and the Mass Appraisal Report.

For 2014, Mass Appraisal Reports will be required for all municipalities.

Please let me know if you have questions or concerns.